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From: Raybowman1@aol.com
To: WRSELLIOTT@aol.com

Subject: (no subject)

Date: Mon, Oct 26, 2009 12:00 pm

Re: 101255 Claim - 000367

Bankruptcy Case No. 08-1789 (BRL)

Dear Counsel Picard,

I am in receipt of your October 19th letter, which letter denies our Madoff SIPC/SIPA claim.

Please let it be known that I have been a hard-working court reporter for thirty-seven years, and in all my years as such, I have never seen such a monumental mistake and pure blunder rendered in a legal proceeding.

There is simply no way that I have withdrawn \$638,023.05 in the ten years from October of 1997 to the date of my last Madoff statement. I can unequivocally state that neither have I deposited that amount of funds, nor did I withdraw same.

I am demanding from you and your staff to prove, by way of canceled checks and checks sent to our Madoff account, that I and my family have received or withdrawn the amount of monetary resources you state that we did.

Without this information, your denial has no teeth, because you are not providing me with sufficient backup, i.e., checks received or deposited, nor any proof of what you have documented, which information you and your staff have gleaned from the most notorious con man in history.

Taking an average of ten years that are calculated, this would mean I received an amount equal to over \$63,000 per year, which I did not.

You state that no securities were ever purchased for our account. Traveling under this train of thought, each and every claim that you receive should be denied. I sincerely doubt that out of over eight thousand claims, none of them would hold water.

Due to the ineptitude of your staff, who have somehow derived these numbers, and your lack of oversight concerning same, I am hereby requesting a hearing on this matter.

Respectfully submitted, Elliott Marshall Comora, A.S., RPR

CC: Clerk of the United States Bankruptcy Court

